

(1) IN GENERAL.—No part of the compensation paid by a motor carrier providing transportation subject to jurisdiction under subchapter I of chapter 135 or by a motor private carrier to an employee who performs regularly assigned duties in 2 or more States as such an employee with respect to a motor vehicle shall be subject to the income tax laws of any State or subdivision of that State, other than the State or subdivision thereof of the employee's residence.

(2) EMPLOYEE DEFINED.—In this subsection, the term “employee” has the meaning given such term in section 31132.

(b) SPECIAL RULES.—

(1) CALCULATION OF EARNINGS.—In this subsection, an employee is deemed to have earned more than 50 percent of pay in a State or subdivision of that State in which the time worked by the employee in the State or subdivision is more than 50 percent of the total time worked by the employee while employed during the calendar year.

(2) WATER CARRIERS.—A water carrier providing transportation subject to jurisdiction under subchapter II of chapter 135 shall file income tax information returns and other reports only with—

(A) the State and subdivision of residence of the employee (as shown on the employment records of the carrier); and

(B) the State and subdivision in which the employee earned more than 50 percent of the pay received by the employee from the carrier during the preceding calendar year.

(3) APPLICABILITY TO SAILORS.—This subsection applies to pay of a master, officer, or sailor who is a member of the crew on a vessel engaged in foreign, coastwise, intercoastal, or noncontiguous trade or in the fisheries of the United States.

(c) FILING OF INFORMATION.—A motor and motor private carrier withholding pay from an employee under subsection (a) of this section shall file income tax information returns and other reports only with the State and subdivision of residence of the employee.

(Added Pub. L. 104-88, title I, §103, Dec. 29, 1995, 109 Stat. 901.)

PRIOR PROVISIONS

Provisions similar to those in this section were contained in section 11504 of this title prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a).

[§ 14504. Repealed. Pub. L. 109-59, title IV, § 4305(a), Aug. 10, 2005, 119 Stat. 1764; Pub. L. 110-53, title XV, § 1537(a), Aug. 3, 2007, 121 Stat. 467]

Section, added Pub. L. 104-88, title I, §103, Dec. 29, 1995, 109 Stat. 902; amended Pub. L. 110-53, title XV, §1537(a), Aug. 3, 2007, 121 Stat. 467, related to registration of motor carriers by a State.

Provisions similar to those in this section were contained in section 11506 of this title prior to the general amendment of this subtitle by Pub. L. 104-88, §102(a).

EFFECTIVE DATE OF REPEAL

Pub. L. 109-59, title IV, §4305(a), Aug. 10, 2005, 119 Stat. 1764, as amended by Pub. L. 110-53, title XV,

§1537(c), Aug. 3, 2007, 121 Stat. 467, provided that this section and the item relating to this section in the analysis for this chapter are repealed effective Jan. 1, 2008.

TEMPORARY REENACTMENT OF SECTION

Pub. L. 110-53, title XV, §1537(a), Aug. 3, 2007, 121 Stat. 467, provided that section 14504 of this title, as in effect on Dec. 31, 2006, was to be in effect for the period beginning on Jan. 1, 2007, and ending on the earlier of Jan. 1, 2008, or the effective date of final regulations issued (none issued as of Jan. 1, 2008) pursuant to section 1537(b) of Pub. L. 110-53, set out as a note under section 13908 of this title.

§ 14504a. Unified Carrier Registration System plan and agreement

(a) DEFINITIONS.—In this section and section 14506 (except as provided in paragraph (5)), the following definitions apply:

(1) COMMERCIAL MOTOR VEHICLE.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the term “commercial motor vehicle”—

(i) for calendar years 2008 and 2009, has the meaning given the term in section 31101; and

(ii) for years beginning after December 31, 2009, means a self-propelled vehicle described in section 31101.

(B) EXCEPTION.—With respect to determining the size of a motor carrier or motor private carrier's fleet in calculating the fee to be paid by a motor carrier or motor private carrier pursuant to subsection (f)(1), the motor carrier or motor private carrier shall have the option to include, in addition to commercial motor vehicles as defined in subparagraph (A), any self-propelled vehicle used on the highway in commerce to transport passengers or property for compensation regardless of the gross vehicle weight rating of the vehicle or the number of passengers transported by such vehicle.

(2) BASE-STATE.—

(A) IN GENERAL.—Subject to subparagraph (B), the term “base-State” means, with respect to a unified carrier registration agreement, a State—

(i) that is in compliance with the requirements of subsection (e); and

(ii) in which the motor carrier, motor private carrier, broker, freight forwarder, or leasing company to which the agreement applies maintains its principal place of business.

(B) DESIGNATION OF BASE-STATE.—A motor carrier, motor private carrier, broker, freight forwarder, or leasing company may designate another State in which it maintains an office or operating facility to be its base-State in the event that—

(i) the State in which the motor carrier, motor private carrier, broker, freight forwarder, or leasing company maintains its principal place of business is not in compliance with the requirements of subsection (e); or

(ii) the motor carrier, motor private carrier, broker, freight forwarder, or leasing company does not have a principal place of business in the United States.